

SUMMARY OF EMPLOYEE BENEFIT COSTS BY CATEGORY

BENEFIT CATEGORY	FY 2002 Actual	FY 2003 Adopted Budget Plan	FY 2003 Revised Budget Plan	FY 2004 Advertised Budget Plan	FY 2004 Adopted Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Fringe Benefits							
Group Health Insurance							
Expenditures	\$35,916,903	\$42,136,738	\$49,636,738	\$50,078,607	\$50,034,857	\$398,119	0.80%
Reimbursements	(5,885,527)	(5,809,101)	(5,809,101)	(7,294,473)	(7,294,473)	(1,485,372)	25.57%
Net Cost	\$30,031,376	\$36,327,637	\$43,827,637	\$42,784,134	\$42,740,384	(\$1,087,253)	-2.48%
Group Life Insurance							
Expenditures	\$2,582,727	\$2,779,979	\$2,779,979	\$2,910,047	\$2,907,133	\$127,154	4.57%
Reimbursements	(854,991)	(940,344)	(940,344)	(544,609)	(544,609)	395,735	-42.08%
Net Cost	\$1,727,736	\$1,839,635	\$1,839,635	\$2,365,438	\$2,362,524	\$522,889	28.42%
FICA							
Expenditures	\$40,898,609	\$43,987,408	\$44,049,956	\$46,371,957	\$46,455,681	\$2,405,725	5.46%
Reimbursements	(10,728,377)	(10,866,540)	(10,917,955)	(11,496,443)	(11,496,443)	(578,488)	5.30%
Net Cost	\$30,170,232	\$33,120,868	\$33,132,001	\$34,875,514	\$34,959,238	\$1,827,237	5.52%
County Retirement							
Expenditures	\$22,794,468	\$22,596,518	\$22,596,518	\$24,518,354	\$24,488,589	\$1,892,071	8.37%
Reimbursements	(8,176,267)	(8,129,497)	(8,129,497)	(9,589,140)	(9,589,140)	(1,459,643)	17.95%
Net Cost	\$14,618,201	\$14,467,021	\$14,467,021	\$14,929,214	\$14,899,449	\$432,428	2.99%
Uniformed Retirement	\$18,778,608	\$22,103,027	\$22,437,891	\$23,912,286	\$24,655,501	\$2,217,610	9.88%
Police Retirement	\$15,077,920	\$12,562,356	\$12,562,356	\$14,499,579	\$14,744,898	\$2,182,542	17.37%
Virginia Retirement System	\$892,028	\$1,146,290	\$1,146,290	\$802,088	\$802,088	(\$344,202)	-30.03%
Unemployment Compensation	\$259,977	\$144,097	\$144,097	\$502,573	\$502,573	\$358,476	248.77%
Capital Projects Reimbursements	(\$1,126,618)	(\$1,040,356)	(\$1,040,356)	(\$1,050,000)	(\$1,050,000)	(\$9,644)	0.93%
Fringe Benefit Expenditures	\$137,201,240	\$147,456,413	\$155,353,825	\$163,595,491	\$164,591,320	\$9,237,495	5.95%
Fringe Benefit Reimbursements	(\$26,771,780)	(\$26,785,838)	(\$26,837,253)	(\$29,974,665)	(\$29,974,665)	(\$3,137,412)	11.69%
General Fund Fringe Benefits	\$110,429,460	\$120,670,575	\$128,516,572	\$133,620,826	\$134,616,655	\$6,100,083	4.75%
Operating Expenses							
Tuition/Training	\$1,432,366	\$1,592,150	\$2,280,276	\$1,339,542	\$1,239,542	(\$1,040,734)	-45.64%
Other Operating	20,839	33,464	33,464	38,386	36,467	3,003	8.97%
Worker's Compensation	2,199,461	5,792,680	7,571,979	5,845,126	5,839,023	(1,732,956)	-22.89%
Employee Assistance Program	282,107	280,292	280,292	291,504	291,504	11,212	4.00%
Total Operating Expenses	\$3,934,773	\$7,698,586	\$10,166,011	\$7,514,558	\$7,406,536	(\$2,759,475)	-27.14%
TOTAL EXPENDITURES	\$141,136,013	\$155,154,999	\$165,519,836	\$171,110,049	\$171,997,856	\$6,478,020	3.91%
TOTAL REIMBURSEMENTS	(\$26,771,780)	(\$26,785,838)	(\$26,837,253)	(\$29,974,665)	(\$29,974,665)	(\$3,137,412)	11.69%
NET COST TO THE COUNTY	\$114,364,233	\$128,369,161	\$138,682,583	\$141,135,384	\$142,023,191	\$3,340,608	2.41%